

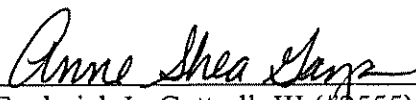
**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

Forest Laboratories Inc., Forest Laboratories)	
Holdings Ltd., Merz Pharma GmbH & Co. KGaA)	
and Merz Pharmaceuticals GmbH,)	
)	
Plaintiffs,)	
)	
v.)	C. A. No. 08-021-GMS-LPS
)	
Cobalt Laboratories Inc., Lupin Pharmaceuticals)	
Inc., Lupin Ltd., Orchid Pharmaceuticals Inc.,)	
Orchid Chemicals & Pharmaceuticals Ltd., Teva)	
Pharmaceuticals USA Inc., Upsher-Smith)	
Laboratories Inc., Wockhardt USA Inc. and)	
Wockhardt Limited,)	
)	
Defendants.)	

**DEFENDANT UPSHER-SMITH LABORATORIES, INC.'S
DISCLOSURE STATEMENT**

Pursuant to Federal Rules of Civil Procedure Rule 7.1, Upsher-Smith Laboratories, Inc. ("USL") hereby files its Disclosure Statement and states:

USL does not have a parent corporation. No publicly held corporation owns 10% or more of USL's stock.



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Dated: January 25, 2008

*Attorneys for Defendant
Upsher-Smith Laboratories Inc.*

CERTIFICATE OF SERVICE

I hereby certify that on January 25, 2008, I caused to be served by hand delivery the foregoing document and electronically filed the same with the Clerk of Court using CM/ECF which will send notification of such filing(s) to the following:

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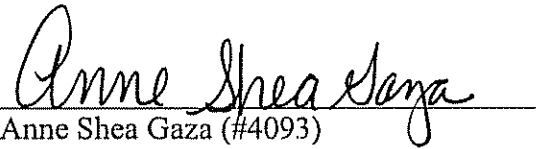
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I hereby certify that on January 25, 2008, the foregoing document was sent via Federal Express to the following non-registered participants:

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